

COMPANY REGISTRATION NUMBER 04398428

S D Tennant Limited
Unaudited abbreviated accounts
31 March 2012

HARRIS & CO
Chartered Accountants
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S D Tennant Limited

Abbreviated accounts

Year ended 31 March 2012

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S D Tennant Limited
Abbreviated balance sheet

31 March 2012

	Note	£	2012 £	£	2011 £
Fixed assets	2				
Tangible assets			218,253		110,120
Current assets					
Stocks		2,000		2,000	
Debtors		<u>186,501</u>		<u>166,846</u>	
		188,501		168,846	
Creditors: Amounts falling due within one year		<u>267,054</u>		<u>225,178</u>	
Net current liabilities			<u>(78,553)</u>		<u>(56,332)</u>
Total assets less current liabilities			139,700		53,788
Creditors: Amounts falling due after more than one year			79,893		18,159
Provisions for liabilities			30,560		14,582
			<u>29,247</u>		<u>21,047</u>
Capital and reserves					
Called-up equity share capital	3		100		100
Profit and loss account			<u>29,147</u>		<u>20,947</u>
Shareholders' funds			<u>29,247</u>		<u>21,047</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts

S D Tennant Limited

Abbreviated balance sheet *(continued)*

31 March 2012

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 13 September 2012



Mr S D Tennant
Director

Company Registration Number 04398428

The notes on pages 3 to 4 form part of these abbreviated accounts

S D Tennant Limited

Notes to the abbreviated accounts

Year ended 31 March 2012

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover represents amounts earned on goods and services provided during the year and derives from the provision of goods falling within the company's ordinary activities

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	- 15% per annum reducing balance
Motor Vehicles	- 10% -25% per annum reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account

S D Tennant Limited

Notes to the abbreviated accounts

Year ended 31 March 2012

1. Accounting policies *(continued)*

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

2. Fixed assets

	Tangible Assets £
Cost	
At 31 March 2011	273,510
Additions	129,600
Disposals	(9,770)
At 31 March 2012	<u>393,340</u>
Depreciation	
At 31 March 2011	163,390
Charge for year	19,312
On disposals	(7,615)
At 31 March 2012	<u>175,087</u>
Net book value	
At 31 March 2012	<u>218,253</u>
At 30 March 2011	<u>110,120</u>

3. Share capital

Allotted, called up and fully paid:

	2012 No	£	2011 No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>